

**AMENDMENTS TO THE CLAIMS**

The following listing of claims replaces all prior versions of claims in the application.

1. (Original): A liquid crystal panel comprising:  
a liquid crystal cell;  
a first polarizer arranged on one side of the liquid crystal cell;  
a second polarizer arranged on another side of the liquid crystal cell;  
a negative C plate and a negative A plate arranged between the liquid crystal cell and the first polarizer; and

an isotropic optical element arranged between the liquid crystal cell and the second polarizer, wherein

the negative C plate is arranged between the first polarizer and the negative A plate.

2. (Original): A liquid crystal panel according to claim 1, wherein the liquid crystal cell comprises a liquid crystal layer containing homogeneously aligned nematic liquid crystals in the absence of an electric field.

3. (Currently Amended): A liquid crystal panel according to claim 1 [[or 2]], wherein the negative C plate has  $R_{th}[590]$  of 30 nm to 200 nm.

4. (Currently Amended): A liquid crystal panel according to ~~any one of claims 1 to 3~~ claim 1, wherein the negative C plate comprises a polymer film containing as a main component at least

one thermoplastic resin selected from the group consisting of a cellulose-based resin, a polyamideimide-based resin, a polyether ether ketone-based resin, and a polyimide-based resin.

5. (Currently Amended): A liquid crystal panel according to ~~any one of claims 1 to 3~~ claim 1, wherein the negative C plate comprises a stretched film of a polymer film containing as a main component a thermoplastic resin.

6. (Currently Amended): A liquid crystal panel according to ~~any one of claims 1 to 3~~ claim 1, wherein the negative C plate comprises a solidified layer or a cured layer of a liquid crystal composition containing a calamitic liquid crystal compound in planar alignment.

7. (Currently Amended): A liquid crystal panel according to ~~any one of claims 1 to 6~~ claim 1, wherein a slow axis of the negative A plate is substantially perpendicular to an absorption axis of the first polarizer.

8. (Currently Amended): A liquid crystal panel according to ~~any one of claims 1 to 7~~ claim 1, wherein the negative A plate has Re[590] of 50 nm to 200 nm.

9. (Currently Amended): A liquid crystal panel according to ~~any one of claims 1 to 8~~ claim 1, wherein the negative A plate comprises a stretched film of a polymer film containing as a main component a cycloolefin-based resin or a polycarbonate-based resin.

10. (Currently Amended): A liquid crystal panel according to ~~any one of claims 1 to 8~~ claim 1, wherein the negative A plate comprises a solidified layer or a cured layer of a liquid crystal composition containing a discotic liquid crystal compound in substantially vertical alignment.

11. (Currently Amended): A liquid crystal panel according to ~~any one of claims 1 to 8~~ claim 1, wherein the negative A plate comprises a solidified layer or a cured layer of a liquid crystal composition containing a lyotropic liquid crystal compound in homogeneous alignment.

12. (Currently Amended): A liquid crystal panel according to ~~any one of claims 1 to 11~~ claim 1, wherein the isotropic optical element comprises a polymer film containing as a main component at least one resin selected from the group consisting of an acrylic resin, a cellulose-based resin, and a cycloolefin-based resin.

13. (Currently Amended): A liquid crystal panel according to ~~any one of claims 1 to 11~~ claim 1, wherein the isotropic optical element comprises a polymer film containing as a main component a resin composition containing a thermoplastic resin having a negative intrinsic birefringence value and a thermoplastic resin having a positive intrinsic birefringence value.

14. (Currently Amended): A liquid crystal television comprising the liquid crystal panel according to ~~any one of claims 1 to 13~~ claim 1.

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15. (Currently Amended): A liquid crystal display apparatus comprising the liquid crystal panel according to ~~any one of claims 1 to 13~~ claim 1.